

USSGL Update and Tips for Using the USSGL Website

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USSGL Update...

New USSGL Accounts

- 4192 Balance Transfers –
Unexpired to Expired
- 4320 Adjustments for Changes in
Prior-Year Allocations of
Budgetary Resources
- Effective FY 2006, Available for
Early Implementation FY 2005

New USSGL Account 4192

- 4192 Balance Transfers –
Unexpired to Expired
 - To minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for the expired TAFS
 - Accomplished via SF 1151:
Nonexpenditure Transfer
Authorization
 - May be used only with OMB approval

New USSGL Account 4192

- 4192 Balance Transfers – Unexpired to Expired

Impact on USSGL Crosswalks			
USSGL Account	SF 133	FMS 2108	P&F
4192 Unexpired	Line 2B	N/A	Line 2235 (new)
4192 Expired	Line 2B	N/A	N/A

New USSGL Account 4320

- 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
 - Adjustments to the allocation of budgetary resources between certain “funding sources” and “performing accounts”
 - Applicable to Bureau of the Public Debt, Department of Health and Human Services, Social Security Administration

New USSGL Account 4320

- How it works...

Funding Sources

(\$ Not Fixed)

- 20X8004 (\$25)
- 20X8005 (\$25)
- 20X8006 (\$25)
- 20X8007 (\$15)
- 28-0406 (\$10)

Performing Accounts

(\$ Fixed)

- 28-FY-8704
(\$50)
- 75-FY-0511
(\$50)

USSGL Update...

Modified USSGL Accounts

- Special and Trust Funds That Receive Direct Appropriations From the General Fund of the Treasury

Modified USSGL Accounts...

...Special and Trust Funds

- General Rules Still Apply!
- USSGL 4114/5xxx
 - Special funds (5000 series)
 - Trust funds (8000 series, excluding 8400 series)
- USSGL 4119/3101
 - General funds (0000 - 3999 series)
 - Revolving funds (4000 series)
 - Trust revolving funds (8400 series)

Modified USSGL Accounts...

...Special and Trust Funds

- Exceptions identified
 - May record USSGL 4119, not 4114
 - 32 Trust funds
 - 2 Special funds
 - May record USSGL 4114 and 4119
 - 17 Special funds
- Exceptions accounted for
 - In FACTS II

Modified USSGL Accounts...

...Special and Trust Funds

- USSGL Impact
- Revised USSGL proprietary account definitions
 - 3100 series and 5700
- Revised USSGL transactions
 - Appropriations received
 - Nonexpenditure transfers
- Mixed funding issues??
 - You said no problem!!

USSGL Update...

Reformat of SF 133 for FY 06

- Flow is more intuitive and more like the Program and Financing Schedule (P&F)
- Aligned with Draft A-136 SBR

Reformat of SF 133...

...Resources Section

- Starting point is now unobligated balances, brought forward on October 1 for line 1
- Recoveries of prior year is line 2
- Line 3 is ALL types of Budget Authority not just Spending Authority from Offsetting Collections

Reformat of SF 133...

...Resources Section

- Nonexpenditure transfers are combined on line 4
 - Budget authority
 - Unobligated balances
- Lines 5 and 6 have no major changes

Reformat of SF 133...

...Status Section

- Program category codes available for better identification of Category B obligations

Reformat of SF 133...

...Change in Unobligated Balances Section

- This section was part of the Relationship of Obligations to Outlays
- Separated to better highlight the change in unobligated balances from beginning of year to end of year

Reformat of SF 133...

...Net Outlays Section

- This section was part of the Relationship of Obligations to Outlays
- Now simply shows the A-11 definition of net outlays
 - Gross outlays less offsetting collections

Reformat of SF 133...

...What about the SBR?

- Draft A-136 SBR was coordinated with SF133
- Form and Content Subcommittee negotiated changes with A-11 preparers to minimize differences

Reformat of SF 133...

...What about the SBR?

- Most differences are minor but deemed necessary for financial statement presentation
 - Several detail lines from the SF 133 are combined on the SBR
 - SBR subtotals in a few instances where the SF 133 does not
- *Major difference* is the definition and computation of Net Outlays

Reformat of SF 133...

...What about the SBR?

- Net Outlays – SF 133 vs SBR
 - SF 133 Net outlays = Gross outlays less offsetting collections
 - SBR Net outlays = Gross outlays less offsetting collections less distributed offsetting receipts

Reformat of SF 133...

...What about the SBR?

- Distributed Offsetting Receipts
 - Determine the Treasury Fund Symbols that are distributed to your agency
 - Use the TFS 6655 Receipt Account Trial Balances – they reflect what you reported
 - Look for changes in FY 06. Expect “F” accounts to be distributed to agencies not combined in Treasury

Tips for Using the USSGL Web Site

- *Overview of the USSGL Web site*
- *Navigating on the USSGL Web site (demo)*
- *Future changes to the USSGL Web site design*

Tips for Using the USSGL Web Site

What's on the USSGL Web site?

- USSGL TFM*
- Helpful USSGL documents and information*
- Links to submit questions and comments
directly to USSGL Division*

Tips for Using the USSGL Web Site

How do I know when documents have changed or been updated on the USSGL Web site?

- Emails are sent to USSGL Web site subscribers*
- “Updates” Section on USSGL Web site includes the latest updates*

Tips for Using the USSGL Web Site

What future changes will the USSGL Division be making to the Web site?

- *Currently working with developers to redesign the USSGL Web site*
 - *Easier to use*
 - *More accessible*
- *Current documentation and information will continue to be available on redesigned site*
- *Changes are expected to occur within the next year*

Tips for Using the USSGL Web Site

Navigating on the USSGL Web site:

www.fms.treas.gov/ussgl/

QUESTIONS

Contact Information

www.fms.treas.gov/ussgl/contacts